

Australian Bureau of Statistics

6524.0.55.002 - Estimates of Personal Income for Small Areas, Time Series, 2005-06 to 2010-11

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INTRODUCTION

The information in this release has been sourced from the Australian Tax Office (ATO). It presents regional data on the number of income earners and amounts they received from a number of different sources. It includes details from 2005-06 to 2010-11.

These statistics enable users to analyse the level and composition of personal income in regions, as well as changes over time. They provide insights into the nature of regional economies and the economic well-being of the people who live there. Questions such as 'What is the average total income in my area?' or 'How does my region compare with a neighbouring area?' can be answered by using these data.

Information is presented for a variety of geographies, including Local Government Areas (LGAs), Statistical Area Level 2s (SA2) and Greater Capital City Statistical Areas (GCCSA), reflecting regions from the Australian Statistical Geography Standard (ASGS). The Australian Bureau of Statistics (ABS) wishes to acknowledge the invaluable support of the ATO in compiling these statistics.

Further analysis of regional income data can be undertaken by accessing the spreadsheets (or data cubes) attached to this article.

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NATIONAL SUMMARY, 2010-11

In 2010-11, total income (from all sources excluding Government pensions and allowances) for persons aged 15 years and over was \$646.9 billion, with Wages and salaries income contributing 80.6% of total income, followed by Investment income (10.6%) and Own unincorporated business income (6.8%). As Table 1 shows, average (mean) total income per earner for Australia in 2010-11 was \$52,240.

Table 1. SOURCES OF INCOME, 2010-11 - Australia

Sources of Income	Number of earners by income source (a)	Total income by source \$b (b)	Average total income per earner by source \$ (c)	Source of income as % of Total income
Wages & salaries	10 039 401	521.3	51,923	80.6
Own unincorporated business	1 862 767	43.7	23 458	6.8
Investment	8 249 671	68.7	8 329	10.6
Superannuation & annuities (d)	405 751	9.5	23 483	1.5
Other (b)	1 533 484	3.7	2 408	0.6
Total income (b) (e)	12 383 414	646.9	52 240	100.0

- (a) Persons may have more than one source of income.
- (b) Excludes Government pensions and allowances
- (c) Averages are calculated using non-zero income earners for each source of income, See Explanatory Notes, paragraph 68.
 (d) Data for Superannuation and annuities are understated. See Explanatory Notes, paragraph 27.

(e) Totals may not exactly match the sum of components due to rounding.

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REGIONAL VARIATIONS IN AVERAGE TOTAL INCOME, 2010-11

The Australian Capital Territory recorded the highest average total income of all states and territories (\$61,608), followed by Western Australia (\$58,291) and the Northern Territory (\$54,794). When interpreting these results, it should be noted that some low income earners, for example those receiving Government pensions and allowances, or those not lodging a tax form because they earn a low income, are excluded from the data.

For Australia, average total income in 2010-11 was \$52,240, an increase of 7.6% over the previous year's level (\$48,530).

Table 2. AVERAGE INCOME BY SOURCE (a) - Greater Capital City Statistical Areas and Rest of State/Territory, 2010-11

Region	Wages & salaries	Own unincorporated business	Investment	Superannuation & annuities	Other Income (excl. Govt pensions & allowances)	Total income from all sources (excl. Govt pensions & allowances)
	\$	\$	\$	\$	\$	\$
New South Wales	53 917	24 471	8 497	23 208	2 701	54 110

Greater Sydney 57 612 28 803 9 615 22 706		58 828
Rest of NSW 46 514 18 538 6 390 23 843	1 853	45 169
Victoria 50 276 22 841 9 529 20 863	2 152	51 398
Greater Melbourne 52 470 25 187 10 086 21 473	2 360	54 104
Rest of Victoria 43 072 18 004 7 750 19 297	1 471	42 987
Queensland 49 863 19 086 6 969 21 738	2 144	49 057
Greater Brisbane 52 171 23 408 6 797 22 303	2 149	52 016
Rest of Queensland 47 571 16 264 7 133 21 212	2 140	46 269
South Australia 46 551 26 343 7 879 26 038	2 082	47 853
Greater Adelaide 47 862 25 788 8 199 26 820	2 270	49 031
Rest of South Australia 41 665 27 409 6 765 22 677	1 456	43 743
Western Australia 57 365 28 328 9 229 23 384	2 919	58 291
Greater Perth 58 181 30 581 9 682 24 005	3 111	59 579
Rest of WA 54 168 22 719 7 465 20 432	2 186	53 409
Tasmania 43 521 20 002 6 278 22 579	2 235	44 018
Greater Hobart 45 671 24 761 6 394 23 750	2 616	46 840
Rest of Tasmania 41 800 17 012 6 183 21 231	1 904	41 788
Northern Territory 54 082 22 630 3 423 29 339	1 305	54 794
Greater Darwin 55 788 24 251 3 565 30 621	1 341	56 468
Rest of NT 49 768 16 812 2 969 23 813	1 178	50 367
Australian Capital 60 987 27 248 5 011 34 729	1 825	61 608
Territory (b)		
Australia (c) 51 923 23 458 8 329 23 483	2 408	52 240

- (a) Averages are calculated using non-zero income earners for each source of income. See Explanatory Notes, paragraph 68.
- (b) The whole of the Australian Capital Territory is one GCCSA.
 (c) Australia totals include data for the Other Territories and regions unknown or not stated.

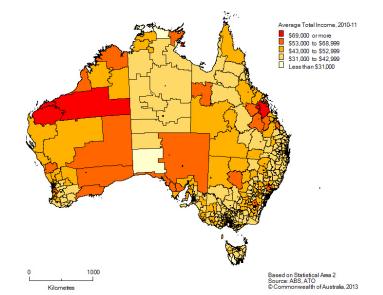
In 2010-11, average Wage and salary incomes were highest in the Australian Capital Territory (\$60,987), Western Australia (\$57,365) and the Northern Territory (\$54,082). Conversely, Tasmania (\$43,521) recorded the lowest average for this source of income category.

Overall, the Greater Capital City Statistical Areas recorded substantially higher average total incomes than the rest of each state or territory in 2010-11. As an example, Greater Sydney recorded an average total income of \$58,828, compared with \$45,169 for the rest of New South Wales. This difference was less pronounced for Greater Hobart (\$46,840) relative to the rest of Tasmania (\$41,788).

Average individual income from Own unincorporated businesses was highest in Western Australia (\$28,328), followed by the Australian Capital Territory (\$27,248) and South Australia (\$26,343). In contrast, Queensland recorded the lowest average (\$19,086) for this source of income. With the exception of South Australia, the Greater Capital City Statistical Areas (GCCSAs) recorded considerably higher average incomes for this category than the rest of each state or territory.

Victoria recorded the highest average Investment income (\$9,529) in 2010-11, followed by Western Australia (\$9,229) and New South Wales (\$8,497). The Australian Capital Territory had the highest average income from Superannuation and annuities (\$34,729), followed by the Northern Territory (\$29,339) and South Australia (\$26,038).

Map 1 (below) illustrates average total income data for Statistical Area Level 2 (SA2) geographies. Excluding regions with less than one hundred income earners, 710 (or 33.9%) of all SA2s recorded average total incomes higher than the national level (\$52,240).



Map 1. AVERAGE TOTAL INCOME, by SA2, Australia, 2010-11

Just 20 SA2s recorded average total incomes over \$100,000 in 2010-11. Of these, 12 were in Greater Sydney, 4 in Greater Melbourne and 4 in Greater

Toorak in Melbourne recorded the highest average total income (\$150,548) of all Statistical Area Level 2 (SA2) regions. This was followed by Mosman (\$142,773), Double Bay-Bellevue Hill (\$141,544), Hunters Hill-Woolwich (\$138,007) and Cottesloe in western Perth (\$125,411).

Outside of the Greater capital city regions, the two SA2s with the highest average total incomes in 2010-11 were the mining centres of Karratha (\$86,828) and Port Hedland (\$86,079) in Western Australia. The coal mining centre of Moranbah (\$83,257) in north-east Queensland was also

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AVERAGE ANNUAL GROWTH RATES, 2005-06 to 2010-11

Over 2005-06 to 2010-11, Australia recorded an average annual income growth rate of 4.9%, (Table 3). For the same period, Western Australia and the Northern Territory recorded the highest growth rates of 6.7% and 5.3% respectively, exceeding the national level. Conversely, New South Wales and

Table 3. AVERAGE ANNUAL GROWTH RATES - Australia, States and Territories, 2005-06 to 2010-11

	Average total income(a) 2005-06	Average total income(a) 2010-11	Average annual growth rate 2005-06 to 2010-11
Region	\$	\$	%
New South Wales	43 579	54 110	4.4
Victoria	41 148	51 398	4.5
Queensland	38 454	49 057	5.0
South Australia	37 437	47 853	5.0
Western Australia	42 110	58 291	6.7
Tasmania	34 984	44 018	4.7
Northern Territory	42 412	54 794	5.3
Australian Capital Territory	48 744	61 608	4.8
Australia	41 209	52 240	4.9

(a) Excludes Government pensions and allowances.

At the SA2 geographic level, several regions in and around the Eyre Peninsula in South Australia recorded high average annual growth rates for total income. For example, Le Hunte-Elliston had the highest average annual growth rate in Australia - at 30.9% for the 2005-06 to 2010-11 period. This result can be mainly attributed to an increase in average total income earned by its 661 Own unincorporated businesses, up from -\$6,466 (a negative value) in 2005-06 to \$83,718 in 2010-11. Other high income growth areas were the neighbouring regions of Kimba-Cleve-Franklin Harbour (up 26.0%), West Coast (up 14.1%) and Eyre Peninsula (up 13.9%). Recent data from the Department of Agriculture, Fisheries and Forestry, Australian Fisheries Statistics, 2011 suggest that the observed income growth in the Eyre Peninsula may be partly driven by Aquaculture (abalone, oysters) and seafood processing (blue fin tuna) activity. For example, the production value of farmed abalone rose by 33.5% (up to \$10.8m) in the two years to 2010-11.

Overall, South Australia contributed seven of the top ten SA2s, nationally, in average annual total income growth rate terms. Condobolin (NSW) 12.9%; Morawa (WA) 11.6% and Daly (NT) 11.5% were the three non-South Australian SA2s in the top ten.

Average Annual Growth Rate, 2005-06 to 2010-11
9.0% or more
7.0% to 8.9%
3.0% to 4.9%
Less than 3.0%

Map 2. AVERAGE ANNUAL GROWTH RATE, by SA2, Australia, 2005-06 to 2010-11

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TOP AVERAGE TOTAL INCOME REGIONS BY STATE AND TERRITORY, 2010-11

Kilometres

This section presents data on the top five average (mean) income regions (SA2s) in each Greater Capital City Statistical Area - and the rest of each state/territory - for 2010-11. SA2s with less than 100 income earners have been excluded from the data presented below.

NEW SOUTH WALES

In 2010-11, 25.1% (or 130) of all SA2s in New South Wales (with more than 100 income earners) recorded average (mean) total incomes above the state average (\$54,110). Of these, only 22 SA2s were located outside of Greater Sydney.

The SA2 of Mosman on Sydney's North Shore recorded the highest average total income in New South Wales and Greater Sydney in 2010-11 (\$142,773), as shown by Table 4 below.

Double Bay-Bellevue Hill, harbour-side in eastern Sydney, had the second highest average total income in 2010-11 (\$141,544). Also making the State and Greater Sydney top five were Hunters Hill-Woolwich, Dover Heights and Rose Bay-Vaucluse-Watsons Bay. These regions shared another characteristic; relatively high proportions of investment income relative to total income.

The SA2 of Bondi-Tamarama-Bronte recorded the highest average annual growth rate (7.1%) for income over the 2005-06 to 2010-11 period. According to the 2011 Population Census, 40.3% of employed residents from Bondi-Tamarama-Bronte worked as Professionals, while 17.8% were Managers, reflecting a highly skilled working population.

Outside of Greater Sydney, the SA2 of Queanbeyan West-Jerrabomberra - near the ACT border - had the highest average total income (\$68,090). Wages and salaries contributed 85.8% of total income for this region. Queanbeyan West-Jerrabomberra also recorded an average annual growth rate of 5.3% over the 2005-06 to 2010-11 period.

Other SA2s in the rest of New South Wales with high average total incomes were Merewether-The Junction (\$67,616) and Newcastle-Cooks Hill (\$66,480).

Condobolin and West Wyalong recorded average annual growth rates of 12.9% and 10.8% respectively, for 2005-06 to 2010-11. These were the

highest income growth rates recorded in New South Wales over that period. Together these SA2s comprise the largest cereal crop growing region in New South Wales, specialising in wheat, barley and canola. In recent years, irrigation has brought horticulture and cotton growing into the area, thereby supplementing regional income.

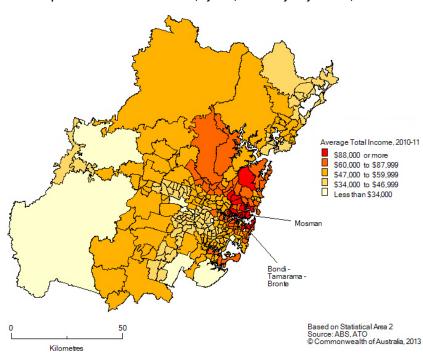
Located in the State's inner north-west, Dorrigo (\$31,079), Tenterfield (\$31,479) and Inverell Region-West (\$31,604) had the lowest average total income levels in 2010-11. According to the ABS National Regional Profile, these regions share a reliance on Agriculture employment and an older population age profile - with median ages in the 46 to 47 years range, compared with 38 years for the State overall. While growth in personal income can reflect the relative health and progress of regional economies, wealth is also an important consideration. For example, some people on low incomes may have wealth to draw on, such as property and business assets. Conversely, some people on high incomes may carry high levels of personal debt. While this publication focuses on personal income, readers should note that income alone does not necessarily equate with overall economic well-being. (For more information, see Australian Social Trends, 2011, cat. no. 4102.0).

Table 4. TOP AVERAGE TOTAL INCOMES, New South Wales, 2005-06 to 2010-11(a)

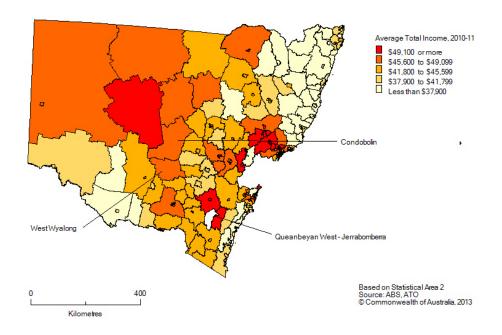
		2005-06	2010-11	Average annual growth rate 2005-06 to 2010-11
Broad region	Top 5 SA2s(a)	\$	\$	%
Greater Sydney GCCSA				
	Mosman	114 971	142 773	4.4
	Double Bay-Bellevue Hill	114 507	141 544	4.3
	Hunters Hill-Woolwich	110 865	138 007	4.5
	Dover Heights	100 951	125 350	4.4
	Rose Bay -Vaucluse-Watsons Bay	100 871	125 091	4.4
Greater Sydney GCCSA	,	47 848	58 828	4.2
Rest of NSW	Queanbeyan West -Jerrabomberra	52 561	68 090	5.3
	Merewether-The Junction	51 187	67 616	5.7
	Newcastle-Cooks Hill	54 932	66 480	3.9
	Singleton	47 249	63 941	6.2
	Singleton Region	46 842	63 342	6.2
Rest of NSW	-	35 676	45 169	4.8
New South Wales		43 579	54 110	4.4

⁽a) Excludes SA2s with <100 income earners.

Map 3. AVERAGE TOTAL INCOME, by SA2, Greater Sydney GCCSA, 2010-11



Map 4. AVERAGE TOTAL INCOME, by SA2, Rest of New South Wales GCCSA, 2010-11



VICTORIA

In 2010-11, 26.8% or 113 of all SA2s in Victoria (with more than 100 income earners) recorded average (mean) total incomes above the state average (\$51,398). Of these, only six were located outside of Greater Melbourne.

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The SA2 of Toorak, to the south-east of Melbourne's CBD, recorded the highest average total income in Victoria and Greater Melbourne in 2010-11 (\$150,548). Toorak was also prominent in investment income terms - recording an average income of \$89,841 from this source in 2010-11.

Brighton on the coast of Port Phillip Bay had the second highest average total income in 2010-11 (\$111,966). Also in the State and Greater Melbourne top five rankings were Albert Park, East Melbourne and Malvern-Glen Iris.

The SA2 of Southbank recorded the highest average annual income growth rate (6.7%) in Greater Melbourne over 2005-06 to 2010-11. For the same period, the total number of income earners who were Southbank residents rose by 40.6%, up from 5,332 to 7,495 persons. In addition, total income from unincorporated businesses owned by local residents increased by 128.6% (up to \$20,881,749).

Outside of Greater Melbourne, the SA2 of Newtown, adjacent to Geelong, recorded the highest average total income (\$61,412). Newtown also recorded an average annual growth rate of 4.8% over 2005-06 to 2010-11.

Other SA2s in the rest of Victoria with high average total incomes in 2010-11 were Woodend (\$55,798) and Torquay (\$52,996).

Yarriambiack and the Mildura Region recorded average annual growth rates of 11.4% and 11.3% respectively, for 2005-06 to 2010-11. These were the highest rates recorded in Victoria over that period. Economic spin-offs from the Wimmera Mallee Pipeline Construction Project may have benefitted Yarriambiack recently, while Mildura maintains its status as a primary fruit production and regional tourism centre.

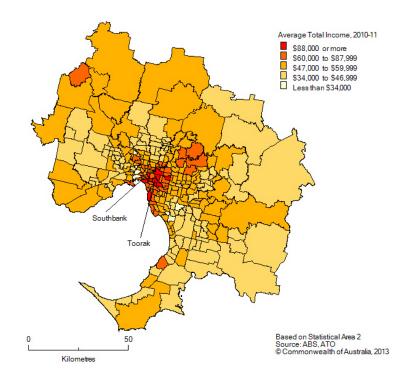
Kerang (\$31,997) and Maryborough (\$32,904) recorded the lowest annual average income levels in Victoria in 2010-11.

Table 5. TOP AVERAGE TOTAL INCOMES, Victoria, 2005-06 to 2010-11(a)

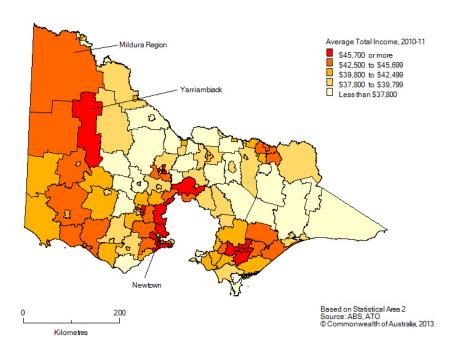
		2005-06	2010-11	Average annual growth rate 2005-06 to 2010-11
Broad region	Top 5 SA2s(a)	\$	\$	%
Greater Melbourne GCCS	A			
	Toorak	121 175	150 548	4.4
	Brighton	87 854	111 966	5.0
	Albert Park	76 832	104 168	6.3
	East Melbourne	80 524	103 268	5.1
	Malvern-Glen Iris	73 616	94 697	5.2
Greater Melbourne GCCS	SA	43 570	54 104	4.4
Rest of Victoria	Newtown	48 623	61 412	4.8
	Woodend	41 104	55 798	6.3
	Torquay	39 889	52 996	5.8
	Traralgon	40 809	52 925	5.3
	Geelong	41 839	52 436	4.6
Rest of Victoria	•	34 022	42 987	4.8
Victoria		41 148	51 398	4.5

(a) Excludes SA2s with <100 income earners.

Map 5. AVERAGE TOTAL INCOME, by SA2, Greater Melbourne GCCSA, 2010-11



Map 6. AVERAGE TOTAL INCOME, by SA2, Rest of Victoria GCCSA, 2010-11



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In 2010-11, 35.7% or 182 of all SA2s in Queensland (with more than 100 income earners) recorded average (mean) total incomes above the state average (\$49,057). Of these, 77 were located outside of Greater Brisbane.

The SA2 of Ascot, near the Brisbane airport, recorded the highest average total income in Queensland in 2010-11 (\$96,281). Ascot also recorded an average annual growth rate of 5.3% over the 2005-06 to 2010-11 period. Table 6 shows that Hamilton (Qld) (\$95,911) and Bardon (\$81,461), were also prominent income regions within Greater Brisbane.

Bulimba and Hawthorne, which featured in the Greater Brisbane top five for highest average annual incomes in 2010-11, also shared the highest average annual growth rate (7.6%) with Murarrie - over 2005-06 to 2010-11.

Outside of Greater Brisbane, the SA2s of Moranbah (\$83,257), Broadsound-Nebo (\$71,435) and Central Highlands-East (\$67,288), all prominent in terms of Mining activity, recorded the highest average total incomes in 2010-11.

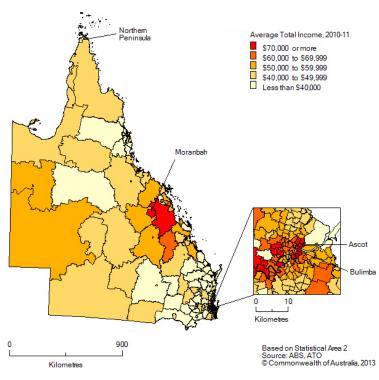
The SA2 of Northern Peninsula recorded an average annual growth rate of 11.0% over 2005-06 to 2010-11, followed by Far South West (8.9%). These were the highest rates recorded in Queensland over that period. The ABS National Regional Profile indicates that Northern Peninsula has a considerably younger population age profile - a median age of 22.5 years (persons) compared with 36.6 years for the State - and a 54.9% concentration of employment in the Public administration and safety, Health care and social assistance and Education and training industries.

The SA2s with lowest average total incomes in 2010-11 were Gayndah-Mundubbera (\$31,116), Cooloola (\$31,897) and Kingaroy Region-North (\$32,051).

		2005-06	2010-11	Average annual growth rate 2005-06 to 2010-11
Broad region	Top 5 SA2s(a)	\$	\$	%
Greater Brisbane GCCSA				
	Ascot	74 219	96 281	5.3
	Hamilton	74 127	95 911	5.3
	Bardon	58 989	81 461	6.7
	Bulimba	55 862	80 547	7.6
	Hawthorne	55 695	80 220	7.6
Greater Brisbane GCCSA		40 575	52 016	5.1
Rest of Queensland	Moranbah	61 235	83 257	6.3
•	Broadsound-Nebo	54 578	71 435	5.5
	Central Highlands-East	54 753	67 288	4.2
	Emerald	48 413	63 894	5.7
	Shoal Point-Buscasia	48 361	63 748	5.7
Rest of Queensland		36 469	46 269	4.9
Queensland		38 454	49 057	5.0

⁽a) Excludes SA2s with <100 income earners.

Map 7. AVERAGE TOTAL INCOME, by SA2, Queensland, 2010-11



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SOUTH AUSTRALIA

In 2010-11, 31.5% (or 51) of all SA2s in South Australia (with more than 100 income earners) recorded average (mean) total incomes above the state average (\$47,853). Of these, only 12 (or 23.5%) were located outside of Greater Adelaide.

The SA2 of North Adelaide recorded the highest average total income in both South Australia and Greater Adelaide in 2010-11 (\$83,035). North Adelaide also recorded an average annual growth rate of 4.3% over the extended 2005-06 to 2010-11 period.

Walkerville, in inner north-eastern Adelaide, had the second highest average total income (\$78,108). Also making the State and Greater Adelaide top five listings were Glenside-Beaumont (\$73,165) and Unley-Parkside (\$71,465).

The Mining centre of Roxby Downs recorded the third highest average total income in South Australia in 2010-11 (\$74,933) and the highest level within the rest of South Australia. Other rural SA2s with high average total incomes were Le Hunte-Elliston (\$67,840), Kimba-Cleve-Franklin Harbour (\$59,356) and West Coast (\$53,984) - all in and around the Eyre Peninsula.

Le Hunte-Elliston also recorded the highest average annual growth rate (30.9%) in South Australia (and Australia) for 2005-06 to 2010-11. Kimba-Cleve-Franklin Harbour and West Coast (SA) were also prominent with rates of 26.0% and 14.1% respectively. Interestingly, four of the five highest average annual growth rates in the State were recorded in and around Eyre Peninsula. This growth coincides with large increases in Own unincorporated business income and the rising prominence of the local Aquaculture and seafood processing industries.

Barmera (\$34,738), Goolwa-Port Elliot (\$34,834) and Renmark (\$34,930) had the lowest annual average income levels in South Australia in 2010-11. While Barmera and Renmark are renowned for irrigated agriculture - which can be sensitive to fluctuations in climate and water supply - Goolwa-Port Elliot has become a place of residence for 'sea-change' retirees. According to the 2011 Population Census, Goolwa-Port Elliot's population had a median age of 54.6 years, considerably higher than the State median (39.5 years).

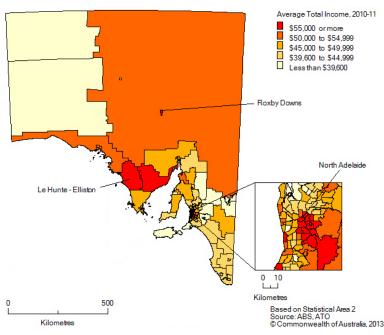
Table 7. TOP AVERAGE TOTAL INCOMES, South Australia, 2005-06 to 2010-11(a)

		2005-06	2010-11	Average annual growth rate 2005-06 to 2010-11
Broad region	Top 5 SA2s(a)	\$	\$	%
Greater Adelaide GCCSA	\			
	North Adelaide	67 246	83 035	4.3
	Walkerville	66 095	78 108	3.4

utback	37 972 31 714 37 437	53 064 43 743 47 853	6.9 6.6 5.0
utback			
utback	37 972	53 064	6.9
est Coast	27 931	53 984	14.1
mba-Cleve-Franklin Harbour	18 677	59 356	26.0
Hunte-Elliston	17 653	67 840	30.9
oxby Downs	56 357	74 933	5.9
	39 115	49 031	4.6
orak Gardens	57 700	71 372	4.3
	56 663	71 465	4.8
lenside-Beaumont	59 875	73 165	4.1
r	nley-Parkside orak Gardens oxby Downs Hunte-Elliston	nley-Parkside 56 663 orak Gardens 57 700 39 115 oxby Downs 56 357 Hunte-Elliston 17 653	nley-Parkside 56 663 71 465 orak Gardens 57 700 71 372 39 115 49 031 oxby Downs 56 357 74 933 Hunte-Elliston 17 653 67 840

⁽a) Excludes SA2s with <100 income earners.

Map 8. AVERAGE TOTAL INCOME, by SA2, South Australia, 2010-11



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WESTERN AUSTRALIA

In 2010-11, 27.6% (or 63) of all SA2s in Western Australia (with more than 100 income earners) recorded average (mean) total incomes above the state average (\$58,291). Of these, only 13 were located outside of Greater Perth.

Cottesloe, a beach-side SA2 in Perth, recorded the highest average total income in Western Australia and Greater Perth in 2010-11 (\$125,411). Nedlands-Dalkeith-Crawley, in south-west Perth on the Swan Basin, had the second highest average total income (\$116,269). Also making the State and Greater Perth top five listings were Mosman Park-Peppermint Grove, City Beach and Claremont.

No SA2 outside of Greater Perth made the State top five for highest average total incomes. Highest ranked were Karratha (\$86,828) and Port Hedland (\$86,079). Also prominent were Roeburne (\$80,283), Ashburton (\$79,252) and Newman (\$79,208) - mining centres to the north of the State.

Morawa, 370 kilometres north of Perth, recorded the State's highest average annual growth rate - at 11.6% over 2005-06 to 2010-11. Mainly known for wheat, sheep and cattle farming, Morawa has attracted recent interest for its surrounding haematite and magnetite iron ore deposits. The 2011 Population Census found that 20.2% of its employed population worked in Mining and Construction, compared with 31.9% in Agriculture.

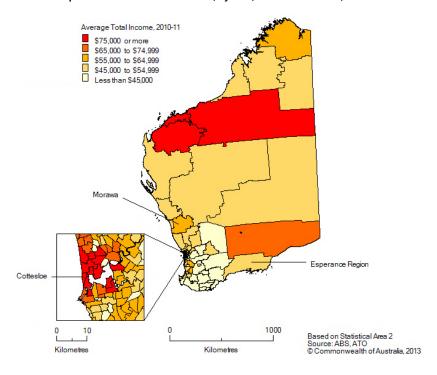
Other prominent SA2s with high average annual growth rates were the Esperance Region (11.3%), Malaga (11.0%), Northampton-Mullewa-Greenough (10.0%), and Hope Valley-Postans (9.5%). Of these, Malaga and Hope Valley-Postans were located in Greater Perth.

Kulin (\$36,177), Denmark (\$37,395) and Pemberton (\$38,925) recorded the lowest average total income levels in Western Australia in 2010-11.

Table 8. TOP AVERAGE TOTAL INCOMES, Western Australia, 2005-06 to 2010-11(a)

		2005-06	2010-11	Average annual growth rate
Broad region	Top 5 SA2s(a)	\$	\$	2005-06 to 2010-11 %
Greater Perth GCCSA				
	Cottesloe	89 402	125 411	7.0
	Nedlands-Dalkeith	79 321	116 269	7.9
	-Crawley			
	Mosman Park	77 900	116 253	8.3
	-Peppermint Grove			
	City Beach	76 624	115 829	8.6
	Claremont	70 444	99 777	7.2
Greater Perth GCCSA		42 931	59 579	6.8
Rest of WA				
	Karratha	58 648	86 828	8.2
	Port Hedland	58 886	86 079	7.9
	Roebourne	57 945	80 283	6.7
	Ashburton	59 924	79 252	5.8
	Newman	58 445	79 208	6.3
Rest of WA		38 827	53 409	6.6
Western Australia		42 110	58 291	6.7

Map 9. AVERAGE TOTAL INCOME, by SA2, Western Australia, 2010-11



TASMANIA

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In 2010-11, 38.9% or 37 of all SA2s in Tasmania (with more than 100 income earners) recorded average (mean) total incomes above the state average (\$44,018). Of these, 18 were located outside of Greater Hobart.

The SA2 of Sandy Bay, to the south of Hobart, recorded the highest average total income in Tasmania in 2010-11 (\$60,548). Table 9 shows that Mount Nelson-Dynnyrne (\$58,903) and South Hobart-Fern Tree (\$53,919) were also prominent in income terms within Greater Hobart.

Outside of Greater Hobart, the SA2 of West Coast (\$52,664) recorded the highest average total income in 2010-11. The West Coast derives some of its income from quite different activities; mining and wilderness-related tourism. According to the 2011 Population Census, Mining contributed 29.4% of regional industry employment while Accommodation and food services contributed 15.6%.

The Northern Midlands recorded an average annual growth rate of 7.1% over 2005-06 to 2010-11, followed by Montrose-Rosetta and Glenorchy (both 6.5%). These were the highest growth rates recorded by SA2s in Tasmania over that period.

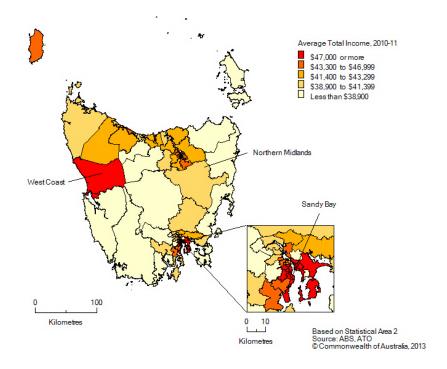
Forestier-Tasman (\$33,585), St Helens-Scamander (\$34,354) and Deloraine (\$35,380) recorded the lowest annual average income levels in Tasmania in 2010-11.

Table 9. TOP AVERAGE TOTAL INCOMES, Tasmania, 2005-06 to 2010-11(a)

		2005-06	2010-11	Average annual growth rate
Broad region	Top 5 SA2s(a)	\$	\$	2005-06 to 2010-11 %
Greater Hobart GCCSA				
	Sandy Bay	50 814	60 548	3.6
	Mount Nelson-Dynnyrne	46 501	58 903	4.8
	South Hobart-Fern Tree	44 250	53 919	4.0
	Hobart	43 284	53 716	4.4
	West Hobart	42 464	53 139	4.6
Greater Hobart GCCSA		37 363	46 840	4.6
Rest of Tasmania	West Coast	38 784	52 664	6.3
	Norwood	37 564	46 904	4.5
	Ravenswood	37 561	46 903	4.5
	Trevallyn	37 558	46 898	4.5
	Waverley-St Leonards	37 555	46 896	4.5
Rest of Tasmania	•	33 000	41 788	4.8
Tasmania		34 984	44 018	4.7

(a) Excludes SA2s with <100 income earners.

Map 10. AVERAGE TOTAL INCOME, by SA2, Tasmania, 2010-11



NORTHERN TERRITORY

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In 2010-11, 57.6% or 34 of all SA2s in the Northern Territory (with more than 100 income earners) recorded average (mean) total incomes above the territory average (\$54,794). The NT was the only jurisdiction in Australia with over one half of its SA2s having average total incomes above the state/territory average. Three of these SA2s were located outside of Greater Darwin.

The rural SA2 of Anindilyakwa recorded the highest average total income in the NT in 2010-11 (\$75,484). Table 10 shows that Nhulunbuy (\$64,839) and East Arnhem (\$64,698), also outside of Greater Darwin, were prominent. Care should be taken when interpreting these results as some low income earners - for example those receiving Government pensions and allowances or those under the threshold for tax lodgement - are excluded from these results. Another data source, the 2011 Population Census, indicates that one quarter of the combined populations of these three SA2s have a weekly income of \$1-\$299.

Within Greater Darwin, the SA2 of Darwin Airport, which includes the RAAF Base Darwin, recorded the highest annual average income (\$63,119). Ludmilla-The Narrows (\$63,045) and Woolner-Bayview-Winnellie (\$63,035) were also prominent.

Daly recorded an average annual growth rate for total income of 11.5%, for 2005-06 to 2010-11. Also prominent were Yuendumu-Anmatjere, Sandover-Plenty, Petermann-Simpson and Tanami, all sharing an average annual growth rate of 9.1%.

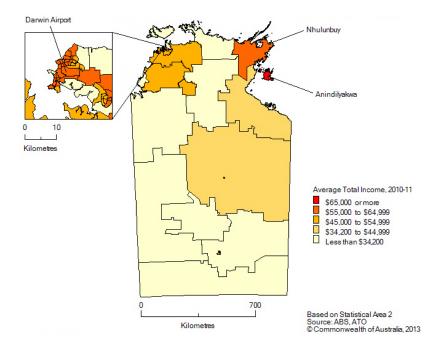
The SA2s with lowest average total income in 2010-11 were Victoria River (\$31,730), Elsey (\$31,731) and Tanami (\$34,108).

Table 10. TOP AVERAGE TOTAL INCOMES, Northern Territory, 2005-06 to 2010-11(a)

		2005-06	2010-11	Average annual growth rate
Broad region	Top 5 SA2s(a)	\$	\$	2005-06 to 2010-11 %
Greater Darwin GCCSA				
	Darwin Airport	52 135	63 119	3.9
	Ludmilla-The Narrows	52 112	63 045	3.9
	Woolner-Bayview	52 109	63 035	3.9
	-Winnellie			
	Fannie Bay-The Gardens	52 113	63 028	3.9
	Parap	52 107	63 028	3.9
Greater Darwin GCCSA		44 359	56 468	4.9
Rest of NT	Anindilyakwa	59 622	75 484	4.8
	Nhulunbuy	57 635	64 839	2.4
	East Arnhem	57 732	64 698	2.3
	Mount Johns	41 137	53 286	5.3
	Ross	41 137	53 281	5.3
Rest of NT		38 615	50 367	5.5
Northern Territory		42 412	54 794	5.3

⁽a) Excludes SA2s with <100 income earners.

Map 11. AVERAGE TOTAL INCOME, by SA2, Northern Territory, 2010-11



AUSTRALIAN CAPITAL TERRITORY

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In 2010-11, 35.7% or 35 of all SA2s in the Australian Capital Territory (with more than 100 income earners) recorded average (mean) total incomes above the Territory average (\$61,608).

The SA2 of Red Hill recorded the highest average total income in the Australian Capital Territory in 2010-11 (\$94,070), with Griffith (\$94,064) and Forrest (\$94,057) also being prominent.

The SA2 of Crace recorded an average annual growth rate in income of 8.5%, the highest in the ACT over 2005-06 to 2010-11. Crace is a relatively new housing development region, on the inner northern fringe of Canberra. According to the ABS National Regional Profile, 83.8% of Crace's population in 2011 was of working age (15-64 years), considerably higher than the ACT level (71.4%). Moreover, the median age of Crace's resident population was 28.8 years, considerably younger than the Territory level (34.5 years).

Other prominent SA2s were Greenway and Hall with average annual growth rates of 5.9% and 5.8% respectively over 2005-06 to 2010-11.

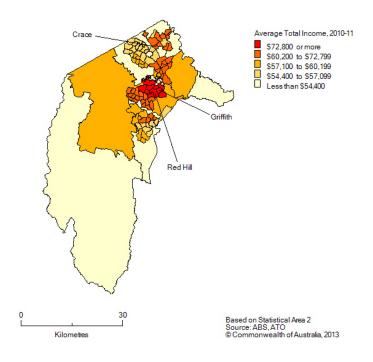
The SA2s with lowest average total income in 2010-11 were Gungahlin (\$54,407), Casey (\$54,421) and Fraser (\$54,554). However all three were relatively high earning regions, exceeding the corresponding average for Australia (\$52,240).

Table 11. TOP AVERAGE TOTAL INCOMES, Australian Capital Territory, 2005-06 to 2010-11(a)

		2005-06	2010-11	Average annual growth rate 2005-06 to 2010-11
road region	Top 5 SA2s(a)	\$	\$	%
CT	Red Hill	73 827	94 070	5.0
	Griffith	73 838	94 064	5.0
	Forrest	73 877	94 057	4.9
	Yarralumla	67 819	86 721	5.0
	Deakin	67 827	86 718	5.0
ustralian Capital Territory		48 744	61 608	4.8

(a) Excludes SA2s with <100 income earners.

Map 12. AVERAGE TOTAL INCOME, by SA2, Australian Capital Territory, 2010-11



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About this Release

This release provides new estimates of personal income - as received and reported by individuals for the 2010-11 tax year. The release also presents revised back-data from 2005-06 to 2009-10.

The publication summarises income that individuals receive from the following sources: Wages and salaries; Own unincorporated business; Investment; Superannuation and annuities; and Other income (excluding government pensions and allowances). Estimates of Total income from all sources (except government pensions and allowances) are also published.

Average annual growth rates for personal income are also provided for smaller regions.

Confidentialised personal income data are presented for the following geographies; Statistical Area Level 2 (SA2) regions, SA3, SA4, Greater Capital City Statistical Areas (GCCSA), State/Territory and Australia, and local government areas - reflecting the Australian Statistical Geography Standard (ASGS) classification.

The estimates have been compiled using aggregated individual income tax data from the Australian Taxation Office (ATO). The ABS has subsequently transformed these into ASGS regions and added further confidentialisation.

This compilation forms part of the ABS' ongoing program to increase the publicly-available range of regional statistics, through the use of administrative data collected by other government agencies. The ABS wishes to acknowledge the invaluable support of the ATO in compiling these statistics.

Explanatory Notes

Explanatory Notes

INTRODUCTION

- 1 This release contains new regional estimates of the sources of personal income that people received for 2010-11. The tables provide a breakdown of total personal income by the following sources Wage and salary, Own unincorporated business, Investment, Superannuation and annuities, Other income (excluding Government pensions and allowances) and the Total income from these sources. Time series data for 2005-06 to 2010-11 are provided in the data cubes.
- 2 This issue continues the presentation of personal income data at various levels of the Australian Standard Geography Standard (ASGS), introduced in last year's release. Regions shown include Statistical Area Level 2, Statistical Area Level 3, Statistical Area Level 4 and Greater Capital City Statistical Areas for each state and territory of Australia. Data for Local Government Areas (LGA) are also provided. More information about the ASGS is available from the Statistical Geography Portal on the ABS website. The full suite of geographies can be viewed in the data cubes.
- 3 These data have been compiled from the Australian Taxation Office's (ATO) Individual Income Tax Return Database and form part of the Australian Bureau of Statistics' (ABS) ongoing program to increase the range of regional statistics available, particularly through the use of administrative information collected by other government agencies. The ABS wishes to acknowledge the ATO which provided the valuable data used to compile the statistics presented in this release.

CHANGES IN THIS ISSUE

4 Since the first issue in this series, there have been a number of changes in the data items in each income category, and in the data released. These changes are outlined in the following paragraphs (5 to 12).

Summary of changes to this series

- **5** Estimates of Personal Income for the years 1995-96 to 2000-01 were first released in Experimental Estimates of Personal Income for Small Areas, Taxation and Income Support Data, 1995-96 to 2000-01 (cat. no. 6524.0.55.001). These estimates included data for Government pensions and allowances from the (then named) Australian Government Department of Family and Community Services (FaCS).
- 6 Further information regarding the estimates for 1995-96 to 2000-01 can be found in Information Paper: Experimental Estimates of Personal Income for Small Areas, Taxation and Income Support Data, 1995-96 to 2000-01 (cat. no. 6524.0).
- 7 Estimates of Personal Income for the years 2001-02 to 2005-06 were released in Estimates of Personal Income for Small Areas, 2001-02 to 2005-06 (cat. no. 6524.0.55.002). These estimates excluded Government pensions and allowances in Other income and Total income, but added Attributed personal services income to Wages and salaries.
- 8 Estimates of Personal Income for the years 2003-04 to 2008-09 have previously been released in Estimates of Personal Income for Small Areas, 2003-04 to 2006-07 and Estimates of Personal Income for Small Areas, Time Series, 2003-04 to 2008-09 (cat. no. 6524.0.55.002). These estimates included income from Lump sums and Eligible termination payments in Wages and salaries, and counts of individuals for each source of income include individuals with positive or negative net income from that source.
- **9** Last year's issue, Estimates of Personal Income for Small Areas, Time Series, 2009-10, saw the new inclusion of 'Reportable fringe benefits' (gross value adjusted) in Wage and salary income; see paragraphs 10 and 11 below. Other net foreign employment source income was also included in Wage and salary income; see paragraph 14 below. In addition, Australian franking credits to New Zealand companies were newly included in Investment income; see paragraph 12 below. These inclusions have been retained for this edition. Hence the source of income data published in earlier issues are not wholly comparable with the data presented in the last two issues of this catalogue.
- 10 As per note 9, Reportable fringe benefits (gross value adjusted) are now included in total Wage and salary income. Where the value of benefits provided by an employer exceeds \$2,000 in any Fringe Benefits Tax (FBT) reference year (for example, April 2010 to March 2011), that value must be reported as the gross taxable value of those benefits on the recipient's payment summary, for the parallel income year (for example 1 July 2010 to 30 June 2011). The amount reported by employees on their tax returns is the grossed-up value as recorded on their payment summary. However, since the ABS income measure is based on taxable (not gross) value, the ABS adjusts the gross table value of Reportable fringe benefits by 0.535. More information can be obtained from this hyperlink to the ATO website: FBT.
- 11 The impact of including Reportable fringe benefits (gross value adjusted) in Wage and Salary income has been relatively small, increasing Total Wage and Salary income by just over one per cent.
- 12 For the first time, Australian franking credits from a New Zealand company were included in Investment income, in last year's issue of this release. These are credits that Australian residents can claim from listed New Zealand companies, under unilateral international arrangements. Franking credits contributed almost 1.3% of Total Income (All sources) in 2010-11. For more details, see the ATO publication, Taxation Statistics, 2010-11. Readers should note that franking credits have also been incorporated in the time series (from 2005-06 onwards) presented in this issue.
- 13 For the first time, Other net foreign employment source income was separately identified by the ATO on the 2009-10 tax form for individuals (as Question 20T). Previously this item was reported with 'other' income on the tax form and included in the 'Other income (excluding Govt. pensions and allowances)' series. This income item has now been included in Wage and salary income for 2009-10, in line with ABS income data standards. In 2009-10, Net foreign employment source income amounted to \$968 million (ATO Taxation Statistics, 2009-10). While this has had a small impact on total Wage and salary income, it has resulted in a break in the ABS series for Other Income (excluding Govt. pensions and allowances). Other income has decreased by almost 30% between 2008-09 and 2009-10. The impact on Wage and salary income has been minor an estimated 0.2% increase.
- 14 All tax items included as Wages and salaries and Investment income are summarised in Table 1:

Table 1. CHANGES TO DATA SERIES

Table I. GIANGES TO DATA SERIES						
Release	Reference Periods	Government pensions and allowances	Wages and salaries inclusions	Investment income inclusions	Number of individuals	
6524.0 and 6524.0.55.00	1995-96 to 2000-01	Included	Gross salary and wage income Allowances, commissions, tips etc.	Gross interest Net rent Dividends, franked amount Dividends, unfranked amount Dividends, franking credit Distribution from trusts - non primary production	Individuals with positive net income	
6524.0.55.002	2001-02 to 2005-06	Excluded	Gross salary and wage income Allowances, commissions, tips etc. Attributed personal services income	Gross interest Net rent Dividends, franked amount Dividends, unfranked amount Dividends, franking credit Distribution from trusts - non primary production	Individuals with positive net income	
6524.0.55.002	2003-04 to 2006-07 2003-04 to 2007-08 2003-04 to 2008-09	Excluded	Gross salary and wage income Allowances, commissions, tips etc. Attributed personal services income Lump sums Eligible termination payments Employee share schemes (from 2008-09)	Gross interest Net rent Dividends, franked amount Dividends, unfranked amount	Individuals with positive and negative net income	
6524.0.55.002	2009-10 2010-11	Excluded	Gross salary and wage income Allowances, commissions, tips etc. Attributed personal services income Lump sums Eligible termination payments Employee share schemes Reportable fringe benefits	Gross interest Net rent Dividends, franked amount Dividends, unfranked amount Dividends, unfranked amount Dividends, franking credit Distribution from trusts - non primary production Net foreign rent (from 2008-09) Australian franking credits from a New Zealand company (from 2009-10)	Individuals with positive and negative net income	

BREAKS IN SERIES

- 15 Recent definitional changes which have led to minor data series effects are discussed in paragraphs 10-13.
- 16 Other series breaks since 2005-06 include the following:
 - in Taxation Statistics, 2007-08, the ATO has advised of a 7.1% increase in individual tax lodgements in the 2007-08 financial year, as some people lodged early to take advantage of a one-off tax bonus. This bonus was made available to individuals whose taxable income was \$100,000 or less, whose adjusted tax liability was greater than zero and who had filed their 2007-08 return by 30 June 2009;
 - a subsequent adjustment, or 2.8% fall, in the number of individual tax lodgements in the following tax year, 2008-09; and
 - changes to taxation legislation regarding Superannuation which took effect from 1 July 2007, the impacts of which are discussed in the Scope and Coverage section below.

CONFIDENTIALITY

17 In 2013, all individual income tax statistics have been provided by the ATO in aggregate form at the postcode level. Information about individual taxpayers has not been released to the ABS.

18 The ATO has provided ABS with data for 2010-11, plus some back data for 2005-06 to 2009-10. The statistics have been subject to ABS confidentialisation processes that randomly adjust table cells with small values. Therefore, caution should be exercised by users when deducing that there are nil people in an area with certain types of income. In general, no reliance should be placed on table cells with small values. The data have been subject to several steps to transform from postcode to the required geographies, and in some cases, the confidentialisation process has been applied at each step to provide additional confidentiality. See Explanatory Notes 59 to 63 for more information about the data transformation.

19 Readers should note that some data for Local Government Areas, as presented in the data cube attached to this release, have been revised from the details released on 18th February, 2013. These revisions reflect recent improvements made to ABS geographic transformation and data confidentialisation processes.

SCOPE AND COVERAGE

20 The main functions and responsibilities of the ATO are to administer taxation legislation and to collect a wide variety of taxes. The ATO therefore collects data from its reporting population as part of its processes to calculate income tax liability for those persons who are required to lodge an income tax return.

21 The ATO database covers all individuals who submit an individual income tax return and includes persons with income from one or more of a range of sources, such as wages and salaries, own unincorporated business, superannuation and annuities, investments and Government pensions, benefits or allowances. The scope of the ATO statistics presented in this release are data items relating to income standards the ABS uses for its income surveys. However the scope of the ATO statistics presented in this release exclude Government pensions, benefits or allowances.

22 All data presented are gross income before deductions - and before tax and the Medicare levy are applied. Data are for persons aged 15 years and over.

Wage and salary income

23 Wages and salaries are the main forms of payments made to employees for their work or services. Wage and salary income, as reported on the income tax return, includes:

- Gross income (before tax and application of Medicare levy) as shown on the 'PAYG payment summary individual non-business';
- Allowances, which may include car, travel or transport allowances, allowances for tools, clothing or laundry and dirt, risk, meal or entertainment allowances;
- Commissions, bonuses, tips, gratuities, consultation fees, honoraria and other payments for services;
- Attributed personal services income;
- Eligible termination payments;
- Lump sums;
- · Employee share schemes;
- Reportable fringe benefits (gross value adjusted) and
- Other net foreign employment source income (from 2009-10).

Own unincorporated business income

24 Own unincorporated business income includes the following data items on the individual income tax return:

- · Net income (or loss) from business;
- Distributions from partnerships and trusts for primary production activities;
- · Distributions from partnerships for non-primary production activities; and
- Net personal services income.

25 The data excludes distributions from trusts for non-primary production activities as this mainly includes income from a range of other activities (mainly investments). It also excludes the income of working directors/owners of incorporated businesses who are classified as employees and consequently their income is included under Wage and salary income.

Investment income

26 Investment income includes:

- Interest from financial institutions;
- Net rent and dividends or distributions (including imputation credits) from an Australian company, corporate unit trust or public trading trust;
- Distributions from trusts non-primary production which mainly includes income from investments with cash management trusts, property trusts, money market trusts, mortgage trusts and unit trusts;
- · Net foreign rent; and
- Australian franking credits from a New Zealand company.

27 Superannuation and annuity income includes superannuation and similar pensions and annuities paid by an Australian superannuation fund, a retirement saving account provider, a registered organisation or life assurance company and pensions paid by a fund established for the benefit of Commonwealth, State or Territory employees and their dependants. Also included in this category are bonuses from life insurance companies and friendly societies.

28 A change to legislation relating to superannuation, taking effect from 1 July 2007, means that people aged 60 years and over who receive superannuation income in the form of a lump sum or income stream (such as a pension) from a taxed source, will receive that income tax free. Therefore, if a person has no other income, or their total income is below the tax-free threshold, or any tax payable is mitigated by a tax offset (such as Senior Australian Tax Offset), then this person will not be required to lodge a tax return. In the ABS income series for Superannuation and annuities, fewer persons reported income from this income source for the 2007-08 income year onwards. The break in time series affects all superannuation series (persons, income and average income).

Other income (excluding Government pensions and allowances)

29 Other income (excluding Government pensions and allowances) is made up of selected sources of other income reported on the individual income tax return that were not allocated to one of the above categories. Up to 2008-09, this included attributed foreign income and all other income as reported under 'other' income in the supplementary section of the 2008-09 income tax return. In 2009-10 and 2010-11, Net foreign employment source income was reported separately (in a new question 20T). This income is now considered part of the Wages and salaries income category, and so has been included in that category for 2009-10 and 2010-11.

30 Government pensions, benefits or allowances are excluded from the ABS data and are not included in this source of income category. Some pension recipients fall under the income threshold that necessitates lodging a tax return. Recent estimates from the ABS Survey of Income and Housing (SIH) of the amount of income Australians received from Government pensions and allowances was \$65.2 billion in 2007-08 and \$79.3 billion in 2009-10. These levels accounted for 9.4% of the Total income estimate in SIH in 2007-08, up to 10.7% in 2009-10.

Total Income (excluding Government pensions and allowances)

31 Total Income is the sum of all income derived from Wages and salaries, Own unincorporated business, Superannuation and annuities, Investments and Other income (excluding Government pensions, benefits or allowances), as defined in paragraphs 23 to 29 above.

Counts of individuals

32 Individuals may receive income from a number of sources. Net income from a specific source may be positive or negative. For example, an individual may have positive net income from Wages and salaries but negative net income from Investment. The number of individuals for each income source includes all persons with either positive or negative net income from that source.

33 Readers should note that the total number of individuals in receipt of income from at least one source cannot be calculated as the sum of the individuals in each income category - since people can have more than one source of income in any given year. For example, an individual could derive income from Wages and salaries, Investment and their Own unincorporated business and therefore contribute to the person count in all three income categories.

DATA CONSIDERATIONS

34 There are several considerations that users should be mindful of when interpreting the ATO data. See paragraphs 35 and 36 below. Overall, these considerations are not seen as being so severe that they would lead to the production of misleading information. Nonetheless, readers are advised to take them into account when analysing the results.

35 Generally, the ATO considers someone to be an Australian resident for tax purposes if they have either always lived in Australia or have come to Australia to live permanently, or they have been in Australia for more than half of the financial year (unless their usual home is overseas and they don't intend to live in Australia), or they have been in Australia continuously for six months or more and for most of that time have been in the one job and living in the same place, or they are an overseas student enrolled in a course of study for more than six months duration.

36 For the purposes of providing statistical measures for the entire population, the ATO database has some limits to its coverage. Persons who receive an income below certain levels are not necessarily required to lodge a tax return. This can include persons who derive their income from government pensions and allowances. Consequently, the coverage of low income earners, including people receiving government pensions and allowances, is incomplete in ATO records. In addition, some Commonwealth of Australia Government pension, benefit and allowance payments are exempt from income tax and are therefore not required to be included in tax returns. As such, the ATO data should be regarded as an indicative though not complete picture of all income earners in Australia.

Processing of tax returns

37 The data presented in this publication were compiled before the processing of all income tax returns for any given year may have been completed. Data provided to the ABS by the ATO are from returns processed up to 31 October, 16 months after the end of the financial year. Any returns lodged after this date are not included. Therefore, for 2010-11, returns processed after 31 October 2012 are not included. This also applies for each of the previous years of data presented in this release, so for 2007-08 data for example, returns processed after 31 October 2009 are not included. This enables a consistent basis for comparison across financial years.

38 Annually revised data are published by the ATO in Taxation Statistics, Personal Tax, Table 2.1 for selected income items. Although these statistics differ slightly from data contained in this release, they can provide an indication of the likely change in the number of taxpayers and total income or loss over time - as more tax returns are lodged. For example, Table 2 below shows that for the 2006-07 income year, an additional 4.5% of taxpayers lodged their income tax returns in the twelve months after the initial processing cut off of 31 October 2008. By the 31 October 2012 cut off, 12,562,515 tax returns had been processed for the 2006-07 financial year, an increase of 6.5% over the original 2006-07 count (at 31 October 2008).

Table 2. COMPARISON OF ATO ORIGINAL AND REVISED DATA - NUMBER OF TAXPAYERS, AUSTRALIA

	Income Year								
	20	06-07	20	07-08	20	08-09	20	09-10	2010-11
Returns lodged as at	no.	% change from 31 Oct 2008	no.	% change from 31 Oct 2009	no.	% change from 31 Oct 2010	no.	% change from 31 Oct 2011	no.
31-October-2008	11,799,230								
31-October-2009	12,328,685	4.5	12,640,765						
31-October-2010	12,428,670	5.3	12,806,890	1.3	12,291,715				
31-October-2011	12,492,005	5.9	12,904,515	2.1	12,710,770	3.4	12,380,030		
31-October-2012	12,562,515	6.5	12,994,080	2.8	12,908,185	5.0	12,843,180	3.7	12,637,625

39 Table 3 shows an overall increase in total taxable income as 'late' tax returns are lodged after the initial cut off date. For example, for 2006-07 data, an additional 4.4% of income was reported twelve months after the initial 16 month cut off of 31 October 2008. This increased by 6.2% to \$532.3 billion by the

Table 3. COMPARISON OF ATO ORIGINAL AND REVISED DATA - TOTAL INCOME, AUSTRALIA

	Income Year								
	20	06-07	20	07-08	20	08-09	20	009-10	2010-11
Returns lodged as at	\$b	% change from 31 Oct 2008	\$b	% change from 31 Oct 2009	\$b	% change from 31 Oct 2010		% change from 31 Oct 2011	\$b
31-October-2008	501.2								
31-October-2009	523.1	4.4	551.7						
31-October-2010	527.0	5.2	560.7	1.6	554.2				
31-October-2011	529.6	5.7	565.0	2.4	573.5	3.5	577.5		
31-October-2012	532.3	6.2	568.6	3.1	581.3	4.9	599.0	3.7	631.3

40 Because of the late lodgement of tax returns in any tax reference year, the data provided in this report under-estimates the total taxable income for any given financial year.

Changes in taxation policy

- 41 The ATO provides information annually in Taxation Statistics and on their website about changes that may affect personal income taxation statistics.
- 42 For the income year of 2010-11, very few changes occurred in the personal income tax domain beyond:
 - the cessation of deductions that individual tax payers could previously claim for investing in the Australian film industry; and
 - cessation of the need to report income from a foreign investment fund or a foreign life assurance policy these were dropped as tax form/label items. See ATO.
- 43 For the income year of 2009-10, a number of changes were noted in Chapter 2 of Taxation Statistics, including:
 - the change in personal tax thresholds;
 - reforms to some entitlements such as tax offsets, deductions and tax concessions, the Medicare levy surcharge and Higher Education Loan Program (HELP) or Student Financial Supplement Scheme (SFSS) repayment amounts;
 - the change in definition of a spouse to include same-sex couples;
 - the change in treatment of income earned in overseas employment; and
 - the changes to the tax treatment of employee share schemes.
- 44 For the income year of 2008-09, a number of changes were noted in Chapter 2 of Taxation Statistics, including:
 - the change in personal tax thresholds;
 - the education tax refund which allows eligible parents to claim a refund on some educational expenses;
 - the introduction of first home saver accounts;
 - extra HECS/HELP benefits available to mathematics and science graduates and early childhood education teachers in specified locations;
 - changes to death benefits for dependants of same sex couples;
 - the introduction of the small business and general business tax break;
 - the introduction of an upper income limit for certain tax offsets;
 - adjustment in the Medicare levy surcharge thresholds; and
 - special arrangements for people affected by the bushfires and floods.
- 45 For the income year of 2007-08, a number of changes were noted in Chapter 2 of Taxation Statistics, including:
 - personal income tax cuts;
 - the increase in the low income tax offset from \$600 in 2006-07 to \$750 in 2007-08;
 - \bullet the change in access to the entrepreneur tax offset;
 - the removal of the un-deducted purchase price of an Australian pension or annuity from deduction items it is now being accounted for and included in the tax-free component of the Australian annuities and superannuation income streams;
 - the removal of age-based limits for claiming a deduction for super contributions;
 - the change to super contribution limits where eligible individuals may now claim a full deduction for personal super contributions; and
 - the change to super taxation where most people aged 60 and over who receive super benefits from a taxed source, the payment of a benefit as a lump sum or income stream (such as a pension) is now tax free.
- 46 For the income year of 2006-07, the following changes were noted in Chapter 2 of Taxation Statistics:
 - · personal income tax cuts;
 - the increase in the low income tax offset from \$235 in 2005-06 to \$600 in 2006-07;
 - the abolition of the part-year tax-free threshold for individuals who ceased full-time education for the first time;
 - changes to the tax treatment of foreign income and some capital gains for temporary residents;
 - an increase in the amount you can claim for contributions to registered political parties, independent candidates and members from \$100 to \$1,500;
 - the entitlement to claim a tax offset if you have to pay the Medicare levy surcharge as a result of you or your spouse receiving a lump sum payment in arrears.

COMPARISON WITH OTHER ABS INCOME DATA

- 47 The ABS Survey of Income and Housing (SIH) collects information on sources of income, amounts received and the characteristics of persons aged 15 years and over resident in private dwellings throughout Australia. The survey was conducted annually from 1994-95 to 1997-98, and then in 1999-2000, 2000-01 and 2002-03. Since 2003-04, however, the survey has been conducted every two years, with the most recent snapshots pertaining to the 2009-10 or 2011-12 income years. As such, there is no equivalent SIH comparator for 2010-11 to match the 2010-11 ATO data presented here. Hence the comparison below focuses on 2009-10. For further information about the concepts, definitions, methodology and estimation procedures used in the SIH, refer to Survey of Income and Housing, User Guide (cat. no. 6553.0).
- **48** Data collected from SIH can be compared with ATO data, for the years 2005-06, 2007-08 and 2009-10. Such contrasts provide a useful insight into recent trends, establishing whether counts are of an expected magnitude and the distribution of income across the various sources is similar.
- 49 SIH produces estimates of current income as well as estimates of annual income in respect to the previous financial year. Current income refers to

income being received at the time the data were collected from respondents. The data used in the following comparison are based on current income estimates as these are thought to provide a better picture of income earners, are more up to date and are generally reported more accurately than previous financial year estimates.

50 The 2007-08 and 2009-10 SIH data are benchmarked to the 2006 Population Census, while the 2005-06 SIH data are benchmarked to the 2001 Census. SIH employment income from 2007-08 onwards includes all payments received by individuals as a result of their current or former involvement in paid employment. In addition to the regular and recurring cash receipts previously included, SIH wage and salary income also includes non-cash benefits, bonuses, termination payments and payments for irregular overtime.

51 Table 4 below presents a selection of reasonably comparable income data items, sourced from ATO and the SIH, for 2005-06, 2007-08 and 2009-10.

Table 4. SELECTED SOURCES OF INCOME, ATO (a) AND SIH (b) DATA, AUSTRALIA

	2005-06	2007-08	2009-10
	\$b	\$b	\$b
Wage and salary income			
ATO	369.2	446.5	478.7
SIH (c)	402.1	513.1	546.6
Own unincorporated business income			
ATO	31.0	37.0	37.3
SIH	39.4	40.7	40.5
Investment income	44.0	58.6	60.0
ATO	29.3	43.4	39.3
SIH			
Superannuation and annuity income			
ATO (d)	14.5	8.9	8.7
SIH	14.3	20.6	22.0

- a) ATO data includes records that could not be allocated to a state or territory.
- b) SIH data is current estimates rather than previous financial year c) SIH data includes non cash benefits in wage and salary income.
- d) Series break for ATO data. From July 1, 2007. See paragraph 27, above.
- 52 Differences in collection methodologies, data reference periods and definitional scope have contributed to the ATO and SIH series variations. For instance, the inclusion of imputation credits and distributions from trusts (non-primary production) may contribute to the considerably higher estimates observed for the ATO investment income data. Secondly, SIH data is sample survey based whereas the ATO series is administratively sourced. Also, the SIH data includes low income households whereas the ATO series excludes some low income taxpayers.
- 53 The higher SIH wage and salary estimate is in part due to the inclusion of non-cash benefits (including salary sacrificed income) in this income source. Non-cash wage and salary income is not reported on the personal income tax form and is therefore excluded from wage and salary income data provided by the ATO.
- 54 The SIH Wage and salary income estimate also includes irregular overtime and bonuses as well as termination payments.
- 55 With the changes to ATO reporting of superannuation income (see paragraph 27), the SIH estimate is thought to provide a more accurate, complete indication of the level of income derived from Superannuation and annuities from 2007-08 onwards.

STATISTICAL GEOGRAPHY

- 56 The Australian Statistical Geography Standard (ASGS), July 2011, is now used by the ABS for the collection and dissemination of geographically classified statistics - replacing the former Australian Standard Geographic Classification (ASGC). The ASGS is an essential reference for understanding and interpreting the geographic context of statistics published by the ABS and its use enables comparability across datasets. The ASGS has been introduced by the ABS, in part, to obtain more consistency in population size across similar region types, to achieve more data stability and continuity and thereby minimise the need for annual geographic review.
- 57 ATO data at postcode level has undergone a number of steps to transform the information to the required levels of geography for this release. Data was transformed from postcode to SA2 and then from SA2 to the other geographies required. While this has introduced some error into the estimates (due to the assumptions implicit in correspondences, as discussed in Geographic correspondences, paragraphs 59 to 63) - compared to transforming directly from postcode to the required geographies - it has not diminished the usefulness of the data and has provided additional confidentialisation. (See paragraphs 17, 18 and 19). The LGA series has been produced more directly, from postcode to LGA, with confidentialisation steps added.
- 58 Further information including access to ASGS boundaries which underpin the data presented in this publication can be accessed from Australian Statistical Geography Standard (ASGS): Volume 1 - Main Structure, July 2011 (cat. no. 1270.0.55.001).

Geographic correspondences

- 59 The ABS uses geographic correspondences to enable the conversion of data from one type of geographic region to another. The geographic correspondences used for these data are expressed as conversion factors based on population.
- 60 The geographic identifier on the ATO database is the postcode of an individual's current home address at the time of completing the tax return. Consequently, postcode to SA2 conversion factors have been used by the ABS to transform aggregated postcode data to estimates for SA2, and these have then been used to aggregate the data up to SA3 and SA4 regions. The ATO postcode data have also been transformed to LGAs, using a direct converter. The ABS correspondences discussed are based on 2011 Census population distributions. For more information, or to view or download these tools, please access Correspondences on the Statistical Geography Portal, ABS website.
- 61 Applying correspondences:
 - · Enables converted data to be more easily compared with other standard ABS output;
 - Enables the data to be output for other standard ABS geographic areas such as SA3, SA4, GCCSA and LGAs; and
 - · Provides flexibility so that data can be provided for the various and different regions of interest being studied by users of regional data.
- 62 When analysing data transformed by correspondences, the following points need to be taken into account:
 - In applying the correspondences it is assumed that the particular characteristics of any data item are uniformly distributed across a postcode area. Therefore, data transformed by correspondences may not truly reflect the distribution of the characteristics of the population. In some cases, where the same postcode is split across two or more SA2 and there are no other contributing postcodes, distinct numerical estimates will be derived but rates or averages will be identical for each SA2 (as these will be equivalent to the original rate or average of the contributing
 - The conversion factors are based on total population only but have been applied across all ATO data items, i.e. the number of wage and salary earners, wage and salary income, total income and sex, age and occupation groups;
 - · Some official postcodes (such as PO boxes, etc.) do not correspond to residential areas but may still have been reported under the current home

- address field on the income tax return. Data for these and other 'invalid' postcodes, such as those due to incorrect reporting or processing errors, have been included in an 'unknown' category for each State and Territory and for Australia where the state or territory was not known;
- Data transformed by correspondences have been rounded so slight discrepancies may occur between sums of the component items and totals;
- Some correspondences vary in terms of their quality, completeness and utility. Each ABS correspondence is published with a quality measure (for the overall correspondence) and quality indicators (for the many, specific region to region links within the correspondence). These can be viewed in Tables 1 and 2 of each downloadable correspondence spreadsheet. The possibility of region to region mismatches arising from the presence of missing 'to units', or regions being below minimum output size, or the presence of null fields, are also recorded, in Tables 4, 5 and 6 of each correspondence spreadsheet.

63 While care is taken in producing the correspondences, the ABS cannot guarantee the accuracy of data transformed by correspondences.

Geographic regions

64 The statistics in this release are presented according to the Australian Statistical Geography Standard (ASGS), July 2011. Under this classification, statistical areas are defined as follows:

- Local Government Areas (LGA): These areas are the spatial units which represent the geographical areas of incorporated local government councils. LGAs include sub categories such as Cities (C), NSW Local Government Areas (A), Boroughs (B), Rural Cities (RC), Towns (T), Shires (S), District Councils (DC), Municipalities (M), SA Municipal Councils (M), SA Regional Councils (RegC), Qld Regional Councils (R) and SA Aboriginal Councils (AC);
- Statistical Area Level 2 (SA2): These are general purpose, medium sized areas designed to represent communities that interact socially and economically. SA2s generally have an average population of 10,000 persons, or a population size range of 3,000-25,000 persons, tending towards the lower limit of this range in rural and remote regions. There are 2,214 SA2s Australia wide covering the whole of Australia without gaps or overlaps.
- Statistical Area Level 3 (SA3): This geography has been created as a standard for the analysis of ABS data at broader geographies through the clustering of SA2s with similar regional characteristics. Generally, SA3s have a population size range of 30,000-130,000 persons. There are 351 SA3s Australia wide.
- Statistical Area Level 4 (SA4): These are the largest sub-state regions within the main structure of the ASGS. They have been primarily designed to output labour force data, reflecting recognised major labour market regions in each jurisdiction. Population size can range from 100,000-300.000 persons, tending towards the lower limit in rural and regional areas. There are 106 SA4s Australia wide.
- Greater Capital City Statistical Area (GCCSA): These geographies, comprising 8 capital cities and their wider metropolitan surrounds, are
 aggregations of SA4s. When combined with 7 Rest of State/Territory regions, they cover the whole of Australia without gaps or overlaps,
 aggregating directly to all States and Territories. A slight exception: the entire Australian Capital Territory comprises one GCCSA, without a 'Rest
 of regional component.

65 Further information regarding the ASGS regions, including the detailed classification, metadata, maps and downloadable boundary files, can be accessed from the ABS Statistical Geography Portal on the ABS website.

66 For the 2010-11 data, ATO have provided region unknown details for Australia only, whereas for 2005-05 to 2009-10, region unknown data was available for individual states and territories. This recent ATO processing change is reflected in the data cubes in this release.

67 As mentioned in Explanatory Note 19, data for LGAs have been revised for previous periods in this issue. This means that some LGA data published for 2005-6 to 2009-10 (in the previous release) may differ from details presented in the newest data cube.

CALCULATION OF AVERAGES

68 The averages contained in this release are "mean" averages. That is, they are calculated by dividing the total income for the relevant source of income by the number of earners with non-zero income for that source.

AVERAGE ANNUAL GROWTH RATE

69 The average annual growth rate is calculated as a percentage using the formula below, where Y0 is the average income at the start of the period, Yn is the average income at the end of the period, and n is the length of the period (in years) between Y0 and Yn.

 $[(Yn/Y0)^{1/n} - 1] \times 100$

FURTHER INFORMATION

70 For further information about these and other statistics, please contact the National Information and Referral Service on 1300 135 070.

Abbreviations

ABBREVIATIONS

m Million/s

M Municipality/Municipal Council NSW New South Wales

A Area ABS Australian Bureau of Statistics AC Aboriginal Council ACT Australian Capital Territory ANZSCO Australian and New Zealand Standard Classification of Occupations ASGC Australian Standard Geographical Classification ASGS Australian Statistical Geography Standard ASNA Australian System of National Accounts ATO Australian Taxation Office B Borough b Billion/s cat. no. Catalogue number C City DC District Council excl. excludes or excluding
FBT Reportable fringe benefits tax Govt. Government GCCSA Greater Capital City Statistical Area HES Household Expenditure Survey LGA Local Government Area

NT Northern Territory OUB Own unincorporated business PAYG Pay-as-you-go tax **Qld Queensland** R Regional Council RC Rural city S Shire SA South Australia S/T State or Territory SA2 Statistical Area Level 2 SA3 Statistical Area Level 3 SA4 Statistical Area Level 4 SIH Survey of Income and Housing (ABS) Tas Tasmania Unincorp. Unincorporated Vic Victoria WA Western Australia

Quality Declaration

INSTITUTIONAL ENVIRONMENT

These estimates of personal income published by the ABS are sourced from the Australian Taxation Office (ATO). The ATO collects personal income tax information from the lodgement of personal income tax returns as part of their role to manage and shape tax, excise and superannuation systems that fund services for Australians [See: http://www.ato.gov.au 'About Us'].

The ATO compiles a range of data from this collection for release on the ATO website. An extract of personal income tax is provided to the ABS on an annual basis under a Memorandum of Understanding (MOU) between the ABS and the ATO.

All individual income tax statistics are provided to the ABS by the ATO in aggregated form only, at the postcode level. Information about individual taxpavers has not been released to the ABS.

For information on the institutional environment of the ABS, including the legislative obligations of the ABS, financing and governance arrangements, and mechanisms for scrutiny of ABS operations, please see ABS Institutional Environment.

RELEVANCE

Personal income data are produced at regional (small area) level to provide valuable information about regional economies and the income of individuals resident in regions. This annual regional level income data is not available from existing ABS censuses and surveys.

The scope of the personal income tax data includes individuals who submit an individual income tax return to the Australian Tax Office. Data items for individuals include number of 'taxable' and 'non-taxable individuals', and 'taxable income'.

The main statistical releases from ATO personal income tax data are:

- 1. Counts of taxable and non-taxable individuals, and amount of taxable income;
- 2. Number of persons and amount of income from Wages and salaries, Own unincorporated business, Investment, Superannuation and annuities, Other income (excluding Government pensions and allowances);
- 3. Number of Wages and salary earners by various cross-classifications (age, sex, occupation and income range).

Data for income categories in 2. and 3. above are aggregated from items in the individual income tax return, and are selected to conform as closely as possible to ABS Income Standards.

These statistical releases are presented at the following levels of geography of the Australian Statistical Geography Standard (ASGS): Statistical Area Level 2 (SA2); Statistical Area Level 3 (SA3); Statistical Area Level 4 (SA4); Greater Capital City Statistical Area (GCCSA); Local Government Area; and state/territory, Australia.

TIMELINESS

Individuals may lodge income tax returns in respect of each financial year (1 July to 30 June). Personal income tax data is provided to the ABS around 22 - 25 months after the income year. Data are taken from an annual extraction from the ATO database as at 31 October each year (16 months after the income year). For example, data for the 2010-11 financial year was extracted as at 31 October 2012 and provided to the ABS in July 2013. Data are released annually by the ABS.

ACCURACY

Personal income tax data is derived from information contained in personal income tax returns lodged with the Australian Taxation Office. For the purposes of providing statistical measures for the entire population, the ATO database has some limitations in its coverage. Persons who receive less than the taxable income threshold are not necessarily required to lodge a tax return. This can include persons who derive their income from government pensions and allowances. Consequently, the coverage of low income earners, including people receiving government pensions and allowances is not complete in ATO records. In addition, a number of Commonwealth of Australia government pension, benefit and allowance payments are exempt from income tax and are therefore not required to be included in tax returns.

Data are provided by the ATO before the processing of all income tax returns for any given year may have been completed. Data provided to the ABS by the ATO are from returns processed up to 31 October, 16 months after the end of the financial year. It is estimated that approximately an additional 3% of taxpayers lodge their income tax returns in the twelve months after the initial processing cut off each year and approximately 5% of taxpayers lodge their income tax returns in the three years following the processing cut off. This means that data provided to the ABS slightly under-estimates the number of income earners and the total income earned.

In 2012 and 2013, the ATO has provided ABS with aggregate data at postcode level for 2009-10 and 2010-11, plus some back data for 2005-06 to 2008-09. The data have been confidentialised by randomly adjusting table cells with small values. Caution should be exercised by users when deducing that there are nil people in an area with certain types of income. In general, no reliance should be placed on table cells with small values. The source data have been subject to several steps to transform it from postcode to required geographies, and in some cases, confidentialisation has been re-applied at each step to provide additional protection.

COHERENCE

Personal income tax statistics can be impacted by changes to Tax legislation. The ATO outlines any such changes in their annual release of 'Taxation Statistics' on the ATO website.

Data for income categories described above (see Relevance) are aggregated from items in the individual income tax return, and are selected to conform as closely as possible to ABS Income Standards. There have been several changes, reflected in the data released for 2001-02 to 2005-06, and for 2003-04 to 2006-07, 2003-04 to 2007-08, 2003-04 to 2008-09, and 2009-10.

Release	Reference periods	Changes to Wage and salary income	Changes to Investment income
6524.0 and 6524.0.55.001 5673.0 and 5673.0.55.001		Gross wage and salary income Allowances, commissions, tips etc.	Gross interest Net rent Dividends, franked amount Dividends, unfranked amount Dividends, franking credit Distribution from trusts - non primary production
6524.0.55.002 5676.0.55.003	2001-02 to 2005-06	Gross wage and salary income Allowances, commissions, tips etc. Attributed personal services income	Gross interest Net rent Dividends, franked amount Dividends, unfranked amount Dividends, franking credit Distribution from trusts - non primary production
6524.0.55.002 5673.0.55.003	2003-04 to 2006-07 2003-04 to 2007-08 2003-04 to 2008-09 2005-06 to 2009-10 2005-06 to 2010-11	Gross wage and salary income Allowances, commissions, tips etc. Attributed personal services income Lump sums Eligible termination payments Employee share schemes Other net foreign employment source income Reportable fringe benefits (gross value adjusted)	Gross interest Net rent Dividends, franked amount Dividends, unfranked amount Dividends, franking credit Distribution from trusts - non primary production Net foreign rent (included from 2008-09) Australian franking credits from a New Zealand company (included from 2009-10)

Other ABS sources of income data are:

- · the Survey of Income and Housing;
- the Survey of Average Weekly Earnings
- the Census of Population and Housing
- the Australian System of National Accounts

The ABS Survey of Income and Housing (SIH) collects information on sources of income, amounts received and the characteristics of persons aged 15 years and over resident in private dwellings throughout Australia. Data collected from SIH can be compared to ATO personal income tax data published in Estimates of Personal Income for Small Areas (cat no. 6524.0.55.002) and Wage and Salary Earner Statistics for Small Areas (cat no. 5673.0.55.003) at the Australia level. Small area estimates are not released from the SIH. Comparison of these series for Australia can provide a means of assessing trends, establishing whether counts are of an expected magnitude and whether the distribution of income across the various sources is similar. The ATO personal income tax data contained in this release is generally consistent in magnitude with the estimates derived from the ABS Survey of Income and Housing at the Australia level.

The Survey of Average Weekly Earnings (AWE) is a quarterly sample survey of employing businesses. It collects data on average weekly earnings for full-time adult employee jobs, average weekly total earnings for all employee jobs, and average weekly ordinary time earnings for full-time adult employee jobs. Small area estimates are not released from AWE. The ATO Average Wage and Salary income as presented in Wage and Salary Earner Statistics for Small Areas (cat no. 5673.0.55.003) can be compared at the Australia level with the 'average weekly total earnings for all employees jobs' from the survey of Average Weekly Earnings. These two series items are generally consistent in magnitude at the Australia level.

Income data is also available every five years in the Census of population and housing. The Census provides total income for households and individuals. Data are available for a range of small areas.

The Australian System of National Accounts (ASNA) brings together wage and salary estimates from multiple sources, including a range of quarterly and annual business surveys. The data are also updated iteratively whereas the SIH and ATO data are more 'point in time' snapshots. Whereas the ASNA mainly sources data from businesses and the government sector, the ATO and SIH data are primarily sourced from individuals; this methodological difference contributes to some variation in estimates across these collections.

INTERPRETABILITY

Estimates of personal income in this release are gross income before deductions, and before tax and application of the Medicare levy.

Taxable income (contained in the ATO 'Taxation Statistics', and released in the National Regional Profile) is calculated on the personal income tax as total income or loss minus total deductions.

Personal income tax data releases all contain detailed Explanatory Notes that provide information on scope and coverage, confidentiality, changes to the data over time, geographical presentation of the data, classifications and other technical aspects associated with these statistics.

ACCESSIBILITY

All personal income tax data provided to the ABS from ATO, is released to the ABS website in:

- National Regional Profile (contains Taxation Statistics, income estimates by source and Wage and salary earners statistics in html web pages, and Excel spreadsheets and SuperTABLE data cubes.
- Estimates of Personal Income for Small Areas (cat no: 6524.0.55.002) contains a summary main features and Excel spreadsheets (data cubes).
- Wage and Salary Earner Statistics for Small Areas (5673.0.55.003) contains a summary main features and Excel spreadsheets (data cubes)

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